Assessment to Income Tax.

32. **MR. S. SUBRAHMANYA KARAYALAR** (*Pattanapuram* cum *Shencotta*): Are the Government aware that there are loud complaints from income-tax assessees that income accruing or arising in British India is assessed to income-tax in Travancore, irrespective of whether such income is brought into Travancore or not? If the Government are not aware of the same, will they be pleased to make an investigation?

MR. N. NILAKANTA PILLAI (*Secretary to Government*): Government are not aware that there are such complaints. The proceedings of the Income Tax Collectors are "Judicial Proceedings" and aggrieved parties have a right of appeal up to the High Court. Government do not consider that an investigation by them is called for.

Exemption of Cheques from Stamp Duty.

33. **MR. S. PIRAVIPERUMAL PILLAI** (*Commerce and Industry, South*): (1) Are the Government aware that in British India cheques are exempted from stamp duty?

(2) Will the Government be pleased to consider the desirability of granting a similar exemption here also?

MR. K. N. RAMASUBBA AIYAR (*Financial Secretary to Government*): (1) Yes.

(2) The matter is already engaging the attention of Government.

Opening new Classes in the Ayurveda College.

34. **MR. M. N. PILLAI** (*Trivandrum*): Will the Government be pleased to state:

(*a*) whether special classes were opened in the Ayurveda College for teaching *Vishavaidyam* and the treatment for eye diseases according to the provision made in the budget for 1102 under 23 H. 2;

(*b*) if so, the date from which the classes were opened; and

(*c*) if not, the reasons for not opening the classes once sanctioned by the Government?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): (*a*) No.

(*b*) In view of the answer to part (*a*), this question does not arise.

(*c*) On further consideration, the Government were not convinced of the necessity for opening the special classes.

Location and jurisdiction of certain Sub-Registrars' Offices.

35. **MR. G. RAMAN MENON** (*Mavelikara* cum *Kartikapalli*): Will the Government be pleased to state;

(*a*) whether there is any proposal under consideration by the Government or the Director of Registration to remove the Sub-Registrar's office at Nooranad, Mavelikara taluk, to any other locality;

(*b*) whether there is any proposal to change the Sub-Registry jurisdiction of Thatta, Pantalam Tekkekara pakuthi, Mavelikara taluk from the Kunnattur Sub-Registrar's office to any other; and

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